

ORDER DENYING REQUEST FOR CONTINUANCE

In a letter dated April 25, 2006, Jerrold F. Janata has requested a continuance of the hearing of the above-styled appeal (set for May 11, 2006 in Jackson, Tennessee) because of a “previously scheduled court appearance.”¹ Mr. Janata, Chief Executive Officer of the New Jersey-based International Appraisal Company and a Tennessee State Certified General Appraiser, represented himself in that letter to be the “authorized agent” for the appellant Dart Industries, Inc. However, it does not appear that he holds a valid registration issued by the State Board of Equalization pursuant to Tenn. Code Ann. section 67-5-1514 (copy attached). Nor does it appear that Mr. Janata is licensed to practice law in this state. Consequently, under the terms of the cited statute, he would not be authorized to represent the taxpayer in this proceeding.²

On behalf of Lauderdale County Assessor of Property Jerry Buckner, Larry Ellis of the State Division of Property Assessments has submitted a letter of opposition to Mr. Janata’s request for continuance. Even in the absence of such opposition, the administrative judge could not appropriately grant a continuance upon the request of an unauthorized agent.

It is, therefore, ORDERED that Mr. Janata’s request for continuance be respectfully denied.

ENTERED this 3rd day of May, 2006.

¹ There is no indication on Mr. Janata’s letter that a copy thereof was sent to the Lauderdale County Assessor of Property.

² Presumably, as a co-author of the appraisal report on which this appeal is apparently predicated, Mr. Janata could be called by an authorized agent as a witness for the taxpayer.